



Dave Yost • Auditor of State

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**KUL BHUSHAN GUPTA, M.D.  
LUCAS COUNTY**

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## Independent Accountant's Report

Kul Bhushan Gupta, M.D.  
4447 Talmadge Road, Suite C  
Toledo, Ohio 43623

RE: Medicaid Provider Number 0395737

Dear Dr. Gupta:

We examined Kul Bhushan Gupta, M.D. (the Provider) for compliance with Ohio Administrative Code (Ohio Admin. Code) §§ 5101:3-4-06 during the period of January 1, 2009 to December 31, 2009. Our examination was performed under our authority in Section 117.10 of the Ohio Revised Code. Dr. Gupta is responsible for his compliance with those requirements. Our responsibility is to report on the Provider's compliance based on our examination.

Our examination included reviewing, on a test basis, evidence about the Provider's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe our examination provides a reasonable basis for our conclusions. Our examination does not provide a legal determination on the Provider's compliance with specified requirements.

We examined 100 psychiatric services and identified 15 errors relating to non-compliance with those requirements. We found the Provider was overpaid by Ohio Medicaid for services rendered between January 1, 2009 and December 31, 2009 in the amount of \$399.44. This finding, plus interest in the amount of \$72.84 totaling \$472.28, is immediately due and payable to the Office of Medical Assistance (OMA) as of the date this examination report is released.<sup>1</sup> After November 20, 2012, additional interest will accrue at the rate of \$0.09 per day until the finding and interest is paid in full.

When the AOS identifies fraud, waste or abuse by a provider in an examination,<sup>2</sup> any payment amount in excess of that legitimately due to the provider will be recouped by OMA through its office of fiscal and monitoring services, the state auditor, or the office of the attorney general. Ohio Admin. Code § 5101:3-1-29(B). Therefore, a copy of this report will be forwarded to OMA because it is the state agency charged with administering Ohio's Medicaid program. OMA is responsible for making a final determination regarding recovery of our findings and any accrued interest. If you agree with the findings contained herein, you may expedite repayment by contacting OMA's Office of Legal Services at (614) 752-3631.

Copies of this report are also being sent to the Medicaid Fraud Control Unit of the Ohio Attorney General's Office; the U.S. Department of Health and Human Services/Office of Inspector General; and

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<sup>1</sup> Effective September 10, 2012. OMA replaced the Ohio Department of Job and Family Services (ODJFS) as the single state agency responsible for supervising the administration of Ohio's Medicaid program pursuant to Ohio Rev. Code § 5111.01.

<sup>2</sup> "Fraud" is an intentional deception, false statement, or misrepresentation made with the knowledge that the deception, false statement, or misrepresentation could result in some unauthorized benefit to oneself or another person. "Waste and abuse" are practices that are inconsistent with professional standards of care; medical necessity; or sound fiscal, business, or, medical practices; and that constitute an overutilization of Medicaid covered services and result in an unnecessary cost to the Medicaid program. Ohio Admin. Code § 5101:3-1-29(A).

Kul Bhushan Gupta, M.D  
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the State Medical Board of Ohio. In addition, copies are available to the public on the Auditor of State website at [www.ohioauditor.gov](http://www.ohioauditor.gov).

Sincerely,

A handwritten signature in black ink that reads "Dave Yost". The signature is written in a cursive style with a large, looping initial "D" and a long, sweeping tail on the "y".

**Dave Yost**  
Auditor of State

November 20, 2012

## Compliance Report for Kul Bhushan Gupta, MD

### **Background**

Title XIX of the Social Security Act, known as Medicaid, provides federal cost-sharing for each state's Medicaid program. Medicaid provides health coverage to families with low incomes, children, pregnant women, and people who are aged, blind, or who have disabilities. In Ohio, the Medicaid program is administered by OMA.

Hospitals, long-term care facilities, managed care organizations, individual practitioners, laboratories, medical equipment suppliers, and others (all called "providers") render medical, dental, laboratory, and other services to Medicaid patients. The rules and regulations that providers must follow are specified in the Ohio Administrative Code and the Ohio Revised Code. The fundamental concept underlying the Medicaid program is medical necessity of services: defined as services which are necessary for the diagnosis or treatment of disease, illness, or injury, and which, among other things, meet requirements for reimbursement of Medicaid covered services. See Ohio Admin. Code § 5101:3-1-01(A).

The Auditor of State performs examinations to assess provider compliance with reimbursement rules to ensure that services billed to Ohio Medicaid are properly documented and consistent with professional standards of care, and medical necessity. According to Ohio Admin. Code § 5101:3-1-17.2(D), Medicaid providers must "maintain all records necessary and in such form so as to fully disclose the extent of services provided and significant business transactions" for a period of six years or until any audit initiated within the six year period is completed. Providers must furnish such records for audit and review purposes. Ohio Admin. Code § 5101:3-1-17.2(E)

The Provider's Ohio Medicaid Provider number is 0395737 and the Provider is a doctor of medicine located in Lucas County, Ohio. During the review period, the Provider rendered inpatient psychiatric services to Ohio Medicaid recipients. Ohio Medicaid reimbursed 3,802 services for a total of \$196,532.49 billed under the Provider's Medicaid Number during the examination period.

Ohio Medicaid recipients may be eligible to receive inpatient psychotherapy services provided by a physician. Some patients receive only psychotherapy and others receive psychotherapy with medical evaluation and management services. Inpatient visits are provided to a hospital patient or a patient in a long-term care facility. Providers must select and bill the appropriate type of visit in accordance with the current procedural terminology manual. See Ohio Admin. Code § 5101:3-4-06(B) Psychiatric services include diagnostic interview evaluations, consultations, and therapeutic services. Inpatient hospital visits are limited to one visit per day per patient per provider. See Ohio Admin. Code § 5101:3-4-06(O)(2)

### **Purpose, Scope, and Methodology**

The purpose of this examination was to determine whether the Provider's Medicaid claims for reimbursement complied with Ohio Medicaid regulations. At the conclusion of the examination, we will identify, if appropriate, any findings resulting from non-compliance.

The scope of the engagement was limited to an examination of psychiatric services for which the Provider rendered services to Medicaid patients and received payment during the period of January 1, 2009 to December 31, 2009. We received the Provider's paid claims history from the Medicaid Management Information System database of services billed to and paid by Ohio's Medicaid program. We extracted denied, third-party and Medicare cross-over claims. From the remaining paid claims, we selected a statistical random sample to facilitate a timely and efficient examination as permitted by Ohio Admin. Code § 5101:3-1-27 (B)(1).

An engagement letter was sent to the Provider on November 17, 2011, setting forth the purpose and scope of the examination. Our fieldwork was performed between May 2012 and November 2012. After conducting our initial review of records, we submitted a compiled list of missing records to the Provider. We performed further fieldwork to review additional records located by the Provider.

### **Results**

A statistical sample of 100 psychotherapy services was selected and examined to ensure that there was substantive documentation to support the service rendered. The examination of services found eight services lacked documentation to support the service. According to Ohio Admin. Code § 5101:3-1-27(A), all Medicaid providers are required to keep records that are necessary to establish medical necessity, and to disclose the basis for type, extent, and level of services provided. The reimbursements for those services with errors were disallowed. The total amount disallowed is \$399.44.

### **Provider Response**

A draft report along with a detailed list of services for which we took findings was mailed to the Provider on December 3, 2012, and the Provider was afforded an opportunity to respond to this examination report.

We did not receive a response from the Provider to the results noted above.



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**KUL BHUSHAN GUPTA, MD**

**LUCAS COUNTY**

**CLERK'S CERTIFICATION**

**This is a true and correct copy of the report which is required to be filed in the Office of the Auditor of State pursuant to Section 117.26, Revised Code, and which is filed in Columbus, Ohio.**

*Susan Babbitt*

**CLERK OF THE BUREAU**

**CERTIFIED  
DECEMBER 20, 2012**